

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

RURAL BANK OF MABINI
(BATANGAS), INC.,
Petitioner,

- versus -

C.T.A. CASE NO. 2240

COMMISSIONER OF INTERNAL
REVENUE,
Respondent.

x - - - - - x

R E S O L U T I O N

A "Motion to Dismiss" the instant petition for review was filed by respondent on May 7, 1971 on the ground that the appeal was prematurely filed so that this Court lacks jurisdiction to entertain the same. An "Opposition to the Motion to Dismiss" was filed by petitioner on May 20, 1971.

We find merit in respondent's motion.

Petitioner admits, in its petition for review and opposition to the motion to dismiss, that its request for reconsideration of respondent's assessment dated July 15, 1969 has not yet been finally decided. In other words, there is as yet no decision on the disputed assessment which can be elevated to this Court for review. (Comm. of Int. Rev. vs. Villa, G. R. No. L-23988, January 2, 1968.) The fact that there are other numerous assessments involving similarly situated rural banks, as petitioner herein, whose requests for

RESOLUTION - CTA
CASE NO. 2240

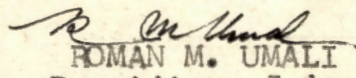
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reconsideration have all been denied by respondent, does not furnish a sufficient legal basis for the herein appeal.

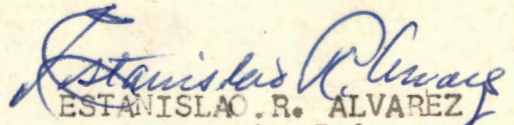
WHEREFORE, finding respondent's motion to dismiss well taken, the petition for review has to be, as it is hereby, dismissed, without prejudice.

SO ORDERED.

Quezon City, May 28, 1971.


ROMAN M. UMALI
Presiding Judge


RAMON L. AVANCEÑA
Associate Judge


ESTANISLAO R. ALVAREZ
Associate Judge

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